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AF/1771/15

PTO/SB/21 (08-03)

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# TRANSMITTAL FORM

(to be used for all correspondence after initial filing)

<b>TRANSMITTAL FORM</b>  (to be used for all correspondence after initial filing)	Application Number	09/880,834
	Filing Date	June 15, 2001
	First Named Inventor	David A. Dalman
	Art Unit	1771
	Examiner Name	Elizabeth M. Cole
Total Number of Pages in This Submission	Attorney Docket Number	35836-2001101

## ENCLOSURES (Check all that apply)

<input checked="" type="checkbox"/> Fee Transmittal Form  <input type="checkbox"/> Fee Attached  <input type="checkbox"/> Amendment/Reply  <input type="checkbox"/> After Final  <input type="checkbox"/> Affidavits/declaration(s)  <input checked="" type="checkbox"/> Extension of Time Request  <input type="checkbox"/> Express Abandonment Request  <input type="checkbox"/> Information Disclosure Statement  <input type="checkbox"/> Certified Copy of Priority Document(s)  <input type="checkbox"/> Response to Missing Parts/ Incomplete Application  <input type="checkbox"/> Response to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s)  <input type="checkbox"/> Licensing-related Papers  <input type="checkbox"/> Petition  <input type="checkbox"/> Petition to Convert to a Provisional Application  <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address  <input type="checkbox"/> Terminal Disclaimer  <input type="checkbox"/> Request for Refund  <input type="checkbox"/> CD, Number of CD(s) _____	<input type="checkbox"/> After Allowance Communication to Group  <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences  <input checked="" type="checkbox"/> Appeal Communication to Group (Appeal Notice, Brief, Reply Brief)  <input type="checkbox"/> Proprietary Information  <input type="checkbox"/> Status Letter  <input type="checkbox"/> Other Enclosure(s) (please identify below):
<div>Remarks</div>		

## SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm or Individual name	MORRISON & FOERSTER LLP Jonathan Bockman, 45,640
Signature	
Date	August 12, 2004

*Effective 10/01/2003, Patent fees are subject to annual revision.*

<b>TOTAL AMOUNT OF PAYMENT</b>	<b>(\$)</b>	<b>440.00</b>
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Art Unit	1771
Attorney Docket No.	358362001101

**FEE CALCULATION (continued)**

☒ Deposit Account:

03-1952

**Morrison & Foerster LLP**

<input checked="" type="checkbox"/>	Charge fee(s) indicated below	<input checked="" type="checkbox"/>	Credit any overpayments
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☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

### 1. BASIC FILING FEE

<b>SUBTOTAL (1)</b>	<b>(\$)</b>	<b>0.00</b>
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	Extra Claims	Fee from below	Fee Paid
Total Claims	-20** =	x	=
Independent Claims	-3** =	x	=
Multiple Dependent			=

<b>SUBTOTAL (2)</b>	<b>(\$)</b>	<b>0.00</b>
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\*\*or number previously paid, if greater. For Reissues, see above

Large Entity	Small Entity
<p>1. <b>Revenue Recognition</b></p> <p>Large entities use the <b>percentage of completion method</b> for long-term contracts, recognizing revenue as work progresses. Small entities often use the <b>cost of sales method</b>, recognizing revenue only when the contract is completed.</p>	<p>1. <b>Revenue Recognition</b></p> <p>Small entities typically use the <b>cost of sales method</b> for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. <b>Inventory Valuation</b></p> <p>Large entities use the <b>FIFO (First In, First Out)</b> method for inventory valuation. Small entities may use the <b>LIFO (Last In, First Out)</b> method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. <b>Inventory Valuation</b></p> <p>Small entities may use the <b>LIFO (Last In, First Out)</b> method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. <b>Depreciation</b></p> <p>Large entities use the <b>MACRS (Modified Accelerated Cost Recovery System)</b> for depreciation. Small entities may use the <b>straight-line method</b> for depreciation.</p>	<p>3. <b>Depreciation</b></p> <p>Small entities may use the <b>straight-line method</b> for depreciation.</p>
<p>4. <b>Lease Accounting</b></p> <p>Large entities use the <b>ASC 842 (Leases)</b> for lease accounting. Small entities may use the <b>ASC 840 (Leases)</b> for lease accounting.</p>	<p>4. <b>Lease Accounting</b></p> <p>Small entities may use the <b>ASC 840 (Leases)</b> for lease accounting.</p>
<p>5. <b>Goodwill Impairment</b></p> <p>Large entities use the <b>ASC 350 (Intangibles - Goodwill and Other)</b> for goodwill impairment testing. Small entities may use the <b>ASC 350 (Intangibles - Goodwill and Other)</b> for goodwill impairment testing.</p>	<p>5. <b>Goodwill Impairment</b></p> <p>Small entities may use the <b>ASC 350 (Intangibles - Goodwill and Other)</b> for goodwill impairment testing.</p>

Other fee (specify) \_\_\_\_\_

\*Reduced by Basic Filing Fee Paid

<b>SUBTOTAL (3)</b>	<b>(\$)</b>	<b>440.00</b>
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## (Complete (if applicable))

Telephone	703-760-7700
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Date	August 12, 2004
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